

REMARKS

This application has been reviewed in light of the final Office Action dated January 10, 2008. Claims 1-23 are presented for examination, of which Claims 1, 7, 8, 9, 13, 14, 18, 22, and 23 are in independent form. Favorable reconsideration is requested.

Claims 1-23 were rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Patent 7,130,807 (*Mikurak*). Applicant respectfully traverses the rejection of Claims 1-23, and submits that independent Claims 1, 7, 8, 9, 13, 14, 18, 22, and 23, together with the claims dependent therefrom, are patentably distinct from the cited reference for at least the following reasons.

Independent Claim 1 is directed to a method for creating and/or managing enterprises online using at least one application running on a server in a data network environment. The method includes enabling a client to access the server over the data network, starting an application using a graphical interface, processing data transmitted by the client and/or data stored on at least one distributed resource using the application, and generating data relevant to creating and/or managing an enterprise. The server provides a first application providing legal forms allowing documents required to incorporate a business legally to be created. The server provides a second application questioning a user at the client with a plurality of questions, receiving from the user a plurality of answers to at least some of the questions, and automatically generating a business plan in accordance with the answers, the second application further including a valuation program. The server provides a third application being adapted to perform financial analysis processing of financial input data, wherein data files including financial input data are transferred to a predefined tax form via the Internet, the third application further comprising a financial expert system adapted to provide at least one sample report having

human-readable sentences and/or business graphics. The server also provides a fourth application for defining user rights, the user rights allowing a user to view and/or edit data.

One of the notable features of Claim 1 is a server that provides applications that include the first, second, third, and fourth applications described above.

By virtue of this feature, a combination of applications are provided, which help a person who may be inexperienced in programming to manage enterprises. For example, non-programmers can create and manage databases and user rights online. Due to their complexity for a non-programmer, such tasks would conventionally be performed by a professional programmer.

It is fundamental that:

‘A claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently described, in a single prior art reference.’ *Verdegaal Bros. v. Union Oil Co. of California*, 814 F.2d 628, 631, 2 U.S.P.Q. 2d 1051, 1053 (Fed. Cir. 1987)...The elements must be arranged as required by the claim, but this is not an ipsissimis verbis test, i.e., identity of terminology is not required. *In re Bond*, 910 F. 2d 831, 15 U.S.P.Q. 2d 1566 (Fed. Cir. 1990).

M.P.E.P. § 2131.

In support of the rejection of Claim 1, the Office Action alleges that *Mikurak* discloses “generating data relevant to creating and/or managing an enterprise..., the third application further comprising a financial expert system adapted to provide at least one sample report having human-readable sentences and/or business graphics”, as recited in Claim 1. Applicant respectfully disagrees with the analysis set forth in the Office Action.

Mikurak relates to technology-sharing processes for demand and supply planning in a network-based supply chain environment. As understood by Applicant, the aim of

the processes discussed in *Mikurak* is to assist in managing and monitoring the status of events occurring on a telecommunication network, including carrier data networks. (*Mikurak*, Col. 32, ll. 14-16).

The Office Action cites Figs. 16-26 and column 23, lines 38-51, as allegedly disclosing the above-noted feature of Claim 1. The cited portion of *Mikurak* apparently describes a method for managing orders that are received from service providers and tracking their order fulfillment progress in a networked supply chain. (Col. 23, ll. 38-51). Periodic tracking and progress reports of the manufacturer's progress in producing an ordered item are generated and sent to the customer (i.e., service providers). FIGs. 16-26, described at column 46, line 6 to column 48, line 42, appear to relate generally to business management processes including customer relations processes for interacting with customers. These processes can be used, for example, by a service provider to track customer inquiries, track service problems, track customer repairs and resolutions, and track service and quality levels.

However, nothing in those portions of *Mikurak*, or elsewhere in that reference, discloses or suggests the above-noted feature of Claim 1 including a server that provides applications as defined in Claim 1, particularly the third application.

Therefore, Claim 1 is believed to be allowable over *Mikurak*.


Independent Claims 7, 8, 9, 13, 14, 18, 22, and 23 include features similar to that discussed above with respect to Claim 1. Therefore, those claims are also believed to be patentable over *Mikurak* for at least the reasons discussed above. The other claims in this application, depend from one or another of the independent claims and, therefore, are submitted to be patentable over *Mikurak* for at least the same reasons. Because each dependent claim is

also deemed to define an additional aspect of the invention, individual reconsideration of the patentability of each claim on its own merits is respectfully requested.

In view of the foregoing amendments and remarks, Applicant respectfully requests favorable reconsideration and early passage to issue of the present application.

Applicant's undersigned attorney may be reached in our New York office by telephone at (212) 218-2100. All correspondence should continue to be directed to our address listed below.

Respectfully submitted,



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